SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 50

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES CAUTHORN (Sponsor), REIBOLDT AND DAVIS (Co-sponsors).

4490L.02I

D. ADAM CRUMBLISS, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment to article IV of the Constitution of Missouri, and adopting one new section relating to the Veterans' Trust Fund.

Be it resolved by the House of Representatives, the Senate concurring therein:

That at the next general election to be held in the state of Missouri, on Tuesday next

- 2 following the first Monday in November, 2012, or at a special election to be called by the
- 3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for
- 4 adoption or rejection, the following amendment to article IV of the Constitution of the state of
- 5 Missouri:

Section A. Article IV, Constitution of Missouri, is amended by adding one new section, to be known as section 48(a), to read as follows:

Section 48(a). For the purpose of providing additional moneys to be deposited in the Veterans' Trust Fund, for aid and assistance to veterans as provided by law, an additional sales tax of one-eighth of one percent is hereby levied and imposed upon all sellers for the privilege of selling tangible personal property or rendering taxable services at retail in this state upon the sales and services which now are or hereafter are listed and set forth in, and, except as to the amount of tax, subject to the provisions of and to be

- collected as provided in the "Sales Tax Law" and subject to the rules and regulations
- 8 promulgated in connection therewith; and an additional use tax of one-eighth of one
- 9 percent is levied and imposed for the privilege of storing, using, or consuming within this
- 10 state any article of tangible personal property as set forth and provided in the
- 11 "Compensating Use Tax Law" and, except as to the amount of tax, subject to the
- 12 provisions of and to be collected as provided in the "Compensating Use Tax Law" and

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subject to the rules and regulations promulgated in connection therewith. The provisions

- 14 of this section shall be self-enforcing except that the general assembly shall adjust brackets
- 15 for the collection of the sales and use taxes. The additional revenue provided by this
- 16 section shall not be part of the "total state revenue" within the meaning of sections 17 and
- 17 18 of article X. The expenditure of this additional revenue shall not be an "expense of state
- 18 government" under section 20 of article X. The effective date of this section shall be

19 **January 1, 2013.**

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